

In 1972, he was appointed a Federal Administrative Law Judge and became the first African American to be so named. After serving 25 years on the bench, Judge Brady retired. During the last 6 years of his tenure, he presided as Chief Judge of the Atlanta Regional office. In his honor, a Library-Conference Room has been designated the Brady Conference Room in the Sam Nunn Federal Office Building.

Judge Brady is a member of the Judicial Council of the National Bar Association, the Federal Administrative Law Judges' Conference and the Federal Bar Association. He has also served as a faculty coordinator for a course on Administrative Law Procedure at the National Judicial College, Reno, Nevada. In addition to being a member of several State Bars, he is also admitted to practice before the Supreme Court of the United States.

A life member of the NAACP, he has received numerous awards and honors for community involvement, the highlight of which was national recognition for organizing government lawyers in a Volunteer Neighborhood Legal Services Program in Washington, DC.

In 1992, Flint Central High School selected Judge Brady as one of its initial honorees in the Alumni Hall of Fame. In 1997 he was inducted into the National Bar Association's Hall of Fame. He is the author of "A Certain Blindness," a book that chronicles his family's history and is a prototype of other African-American families' quest for the "promise of America."

Judge Brady is the father of two children: Paul L. Brady, Jr., of Los Angeles, Dr. Laura Brady Sullivan and son-in-law Dr. Paul Sullivan, Southlake, Texas and grandson Paul Sullivan, Jr. He lives in Atlanta with his wife, Xernona, a television executive.

THE INTRODUCTION OF AN ACT TO
AMEND THE INTERNAL REVENUE
CODE OF 1986 TO EXCLUDE FROM
INCOME AND EMPLOYMENT
TAXES AND WAGE WITHHOLDING
PROPERTY TAX REBATES AND
OTHER BENEFITS PROVIDED TO
VOLUNTEER FIREFIGHTERS AND
EMERGENCY MEDICAL RESPONDERS

HON. JOHN B. LARSON

OF CONNECTICUT

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 19, 2002

Mr. LARSON of Connecticut. Mr. Speaker, I rise today to introduce bipartisan legislation that would exclude tax abatements and other qualified incentives provided by local governments to volunteer firefighters and emergency medical responders from being considered part of an individual's gross income, and allow states and communities around the country to provide these important recruiting and retention incentives to their volunteer firefighters and emergency medical responders.

Studies conducted by the United States Fire Administration show that 73 percent of all fire departments in the United States are volunteer departments. These volunteer departments account for protecting 38 percent of America's population, in both rural and urban areas. However, statistics have shown that the ranks of volunteer fire companies are shrinking at an

alarming rate. The number of volunteer firefighters around the country has declined 5 to 10 percent since the 1980s, while emergency service calls have steadily increased over the same period.

To help localities recruit and retain volunteer firefighters, the State of Connecticut enacted a law allowing among other things, the legislative body of any municipality to establish, by ordinance, a program to abate property taxes due for any fiscal year for a resident of the municipality who volunteers his or her services as a firefighter, emergency medical technician, or ambulance driver in the municipality. Many other states have passed similar initiatives.

However, when cities and towns seeking to pass local ordinances providing the abatements or other incentives under the state law, the IRS ruled in a similar property tax abatement inquiry, that under current federal law the amount of property tax abated for volunteers was considered income.

Also, since the workers do not actually receive "cash" for these "wages," the "employer" (i.e. localities) would be required to pay both portions of the FICA tax on the amount of property tax abated. Further, if the localities do not seek reimbursement from the volunteers for their portion of the FICA tax, then that portion would be considered wages for FICA tax purposes subject to an additional FICA tax.

Clearly, this confusing ruling undermines the intention of providing incentives to recruit and retain enough volunteer firefighters and emergency medical responders to keep our communities safe and puts an enormous economic burden on localities.

In today's fast paced economy where men and women must work longer hours or multiple jobs just to break even, time to volunteer is becoming a thing of the past. These types of creative incentives help encourage new volunteers to strengthen the ranks of the men and women who already safeguard our community. If our cities and towns are willing to forgo their local tax revenues in order to ensure they have enough volunteer firefighters and emergency medical responders to protect their communities, then Washington DC and the IRS should not be allowed to swoop in and take the money for themselves.

I urge my colleagues to support this legislation and insure that state and local governments have the flexibility to design and implement the type of recruiting and retention incentive programs that most adequately reflect the needs of their communities and volunteers.

IN MEMORY OF CORPORAL JAMES
VICTOR ARNAUD AND DEPUTY
ELIZABETH LICERA MAGRUDER

HON. STENY H. HOYER

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 19, 2002

Mr. HOYER. Mr. Speaker, I rise today to honor and remember Corporal James Victor Arnaud and Deputy Elizabeth Licera Magruder. These two officers lost their lives in the line of duty on August 29, 2002.

Corporal Arnaud was in the Army for twenty years before retiring and joining the Prince George's County Sheriff's Office. He resided

in North Beach, in Calvert County, Maryland and he served as an officer for 13 years before his tragic death. Corporal Arnaud was an excellent officer and he was posthumously awarded the rank of sergeant for his service. He is survived by his wife, Theresa, two children, Jamey and Michael, and two grandchildren, Joseph and Jacob.

Deputy Magruder graduated from the Southern Maryland Criminal Justice Academy on May 3, 2002. She recently bought a house in Clinton, Maryland and is survived by her husband, Derwin, and her son, Devin. Deputy Magruder loved her job and strived to help other people.

Both of these officers were shot to death while working overtime to serve an emergency psychiatric court order. Serving court orders is considered a routine duty for officers to perform. However, this tragedy reminds us of the terribly high risks that a law enforcement officer faces while doing even routine tasks.

Local law enforcement officers like Deputy Magruder and Corporal Arnaud have such a strong sense of duty to their community that they willingly put themselves at risk every day that they are on the job to protect our lives and make our communities safer. This dedication to duty makes law enforcement officers an integral part of a community's strength.

This is a true meaning of the word "hero." A person who is determined to help others, even if it means sacrificing their lives.

Local law enforcement officers have the courage to guard us, the compassion to help us, and the strength of spirit to do their job, even though they are rarely praised. Corporal Arnaud and Deputy Magruder are a part of this tradition, and they gave their lives in the course of a routine day. We shall not forget them; their bravery and sense of duty are certainly worthy of praise.

Mr. Speaker, I ask my colleagues to join me today in recognizing the sacrifices of Corporal James Arnaud and Deputy Elizabeth Magruder.

FINISH WORK ON CAMPAIGN
FINANCE REFORM

HON. JAMES A. LEACH

OF IOWA

IN THE HOUSE OF REPRESENTATIVES

Thursday, September 19, 2002

Mr. LEACH. Mr. Speaker, I rise to invite the attention of my colleagues to a sea change that is taking place in our political life, a change unanticipated by our founders: the nationalization of campaigns for the U.S. House of Representatives.

Our founders envisioned a Congress made up of members obligated to represent the interests and views of widely diverse constituencies. But as money has become the lever of influence and as that money now comes from national sources, candidates are finding themselves indebted more to those who play the slot machines of influence than those they attempt to influence—i.e., the voter.

Many active in American politics may take this money game development for granted and may even welcome it, but this change has profound ramifications for our experiment in self government that deserve careful consideration.

As we all know, the Constitution sketches the outlines of the House in Section 2 of Article 1. What the founders had in mind for the